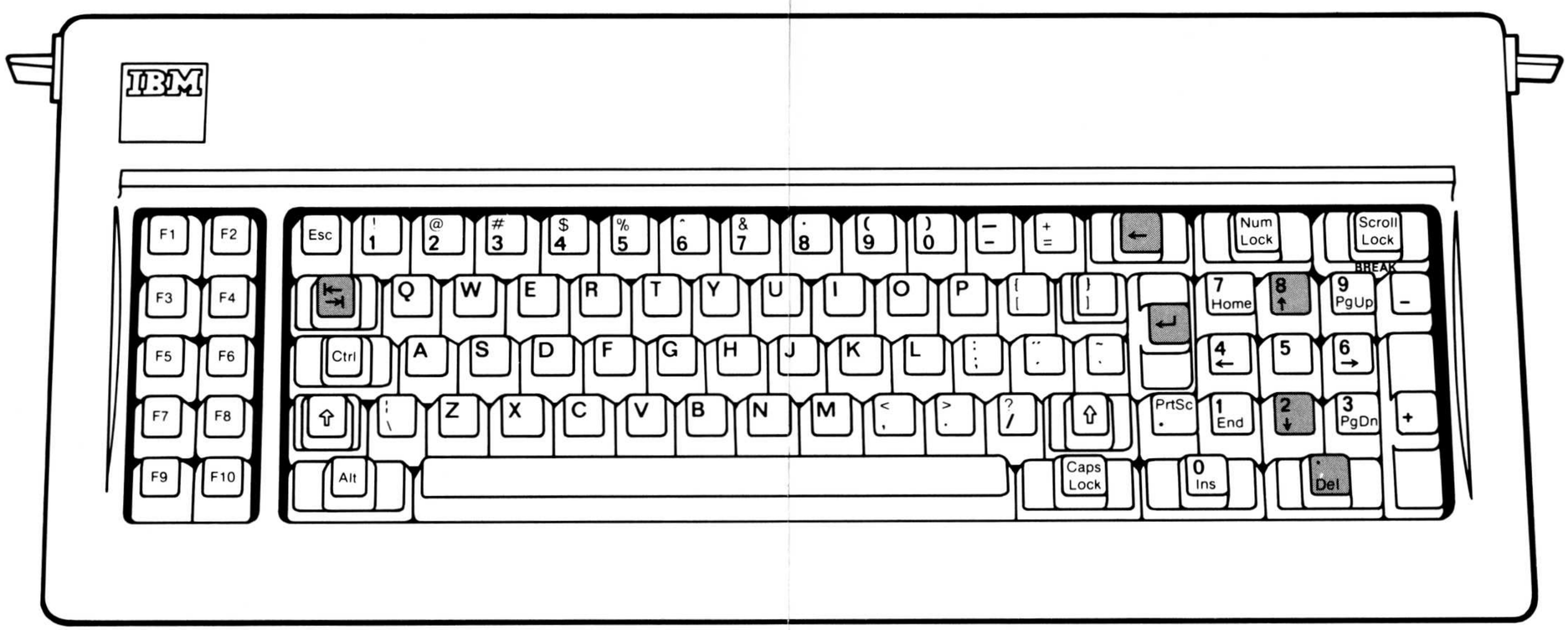
IBM Personal Computer Keyboard



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Document Number: 8970a-100-00
Part Number: 026-014-001

Worksheet
The Learning Case

Upwardly Mobile Company
Widgets Product Line
Projected Costs
1982-1985

	Growth Rate(%)	1982	1983	1984	1985	Total
Costs						
Raw Materials	11.50	$43,000.00	$47,945.00	$53,458.68	$59,606.42	$204,010.10
Manufacturing	8.00	$26,000.00	$28,080.00	$30,326.40	$32,752.51	$117,158.91
Labor	12.00	$71,000.00	$79,520.00	$89,062.40	$99,749.89	$339,332.29
Shipping	6.50	$11,000.00	$11,715.00	$12,476.48	$13,287.45	$48,478.92
Sales Expenses	8.50	$17,000.00	$18,445.00	$20,012.83	$21,713.92	$77,171.74
Total Costs		$168,000.00	$185,705.00	$205,336.78	$227,110.18	$786,151.96
Overall Increase (%)			10.5	10.6	10.6	31.7

Microsoft Cash Plan

Document Number: 8956A-100-00
Part Number: 044-000-006

Worksheet 1

Cash Collections From Sales

Bay Company
Collections From Sales
1983

	Rate(%)	Pct of Sales	January 1983	February 1983	March 1983	April 1983	May 1983	June 1983	Total
Fishing Reels									
Cash Sales			47,250	51,000	53,250	54,750	57,000	55,500	318,750
Credit Collections			262,149	271,609	281,010	293,760	305,490	311,568	1,725,585
Discounts	2.00	24.00	1,512	1,632	1,704	1,752	1,824	1,776	10,200
Returns & Allowances		1.00	3,150	3,400	3,550	3,650	3,800	3,700	21,250
Net			304,737	317,577	329,006	343,108	356,866	361,592	2,012,885
Fishing Rods									
Cash Sales			25,500	27,000	28,500	29,250	31,500	30,000	171,750
Credit Collections			135,924	141,491	149,082	156,273	164,433	168,555	915,756
Discounts	2.00	24.00	816	864	912	936	1,008	960	5,496
Returns & Allowances		0.00	0	0	0	0	0	0	0
Net			160,608	167,627	176,670	184,587	194,925	197,595	1,082,010
Total									
Cash Sales			72,750	78,000	81,750	84,000	88,500	85,500	490,500
Credit Collections			398,072	413,100	430,092	450,033	469,923	480,123	2,641,341
Discounts			2,328	2,496	2,616	2,688	2,832	2,736	15,696
Returns & Allowances			3,150	3,400	3,550	3,650	3,800	3,700	21,250
Net			465,344	485,204	505,676	527,695	551,791	559,187	3,094,895
Plus: Finance Charges	18.00		4,431	4,524	4,614	4,848	5,073	5,268	28,757
Total Adjusted Cash Collections			469,775	489,728	510,289	532,542	556,863	564,455	3,123,652

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Part Number: 044-000-007

Worksheet 1

Cash Collections From Sales

Worksheet 1

Cash Collections From Sales (cont.)

	Pct of Credit Sales	*January 1983*	*February 1983*	*March 1983*	*April 1983*	*May 1983*	*June 1983*
Credit Collections							
Fishing Reels							
sale month	25.00	66,938	72,250	75,438	77,563	80,750	78,625
month 1	27.00	73,440	72,293	78,030	81,473	83,768	87,210
month 2	30.00	76,500	81,600	80,325	86,700	90,525	93,075
month 3	10.00	24,225	25,500	27,200	26,775	28,900	30,175
month 4	5.00	13,090	12,113	12,750	13,600	13,388	14,450
month 5	3.00	7,956	7,854	7,268	7,650	8,160	8,033
month 6	0.00	0	0	0	0	0	0
uncollectible	0.00	0	0	0	0	0	0
Fishing Rods							
sale month	25.00	36,125	38,250	40,375	41,438	44,625	42,500
month 1	27.00	36,720	39,015	41,310	43,605	44,753	48,195
month 2	30.00	40,800	40,800	43,350	45,900	48,450	49,725
month 3	10.00	12,155	13,600	13,600	14,450	15,300	16,150
month 4	5.00	6,248	6,078	6,800	6,800	7,225	7,650
month 5	3.00	3,876	3,749	3,647	4,080	4,080	4,335
month 6	0.00	0	0	0	0	0	0
uncollectible	0.00	0	0	0	0	0	0

Sales	Pct of Sales	July 1982	August 1982	September 1982	October 1982	November 1982	December 1982	January 1983
Fishing Reels		0	312,000	308,000	285,000	300,000	320,000	315,000
Cash	15.00	0	46,800	46,200	42,750	45,000	48,000	47,250
Credit	85.00	0	265,200	261,800	242,250	255,000	272,000	267,750
Fishing Rods		0	152,000	147,000	143,000	160,000	160,000	170,000
Cash	15.00	0	22,800	22,050	21,450	24,000	24,000	25,500
Credit	85.00	0	129,200	124,950	121,550	136,000	136,000	144,500
Total Sales		0	464,000	455,000	428,000	460,000	480,000	485,000

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Worksheet 1

Cash Collections From Sales

February 1983	March 1983	April 1983	May 1983	June 1983
340,000	355,000	365,000	380,000	370,000
51,000	53,250	54,750	57,000	55,500
289,000	301,750	310,250	323,000	314,500
180,000	190,000	195,000	210,000	200,000
27,000	28,500	29,250	31,500	30,000
153,000	161,500	165,750	178,500	170,000
520,000	545,000	560,000	590,000	570,000

Worksheet 2

Cash Payments for Materials or Merchandise

Bay Company
Payments for Materials/Merch.
1983

	Pct of Price	January 1983	February 1983	March 1983	April 1983	May 1983	June 1983
Fishing Reels							
Steel		22,600	19,050	19,650	25,850	21,600	22,350
Gears & Bolts		48,263	50,475	52,763	54,750	55,875	55,463
Fishing Rods	60.00	96,000	99,600	105,600	111,600	115,800	122,400
Total Cash Payments		166,863	169,125	178,013	192,200	193,275	200,213

	Growth Rate(%)	Pct of Price	Percent of Current and Future Sales or Production month 0	month 1	month 2	base amount	December 1982	January 1983
Fishing Reels								
Sales							285,000	300,000
beginning inventory			100.00	50.00		0	435,000	460,000
required additions							310,000	317,500
Steel								
beginning inventory							36,000	40,000
required additions		6.00					22,600	19,050
Gears & Bolts								
beginning inventory			90.00	50.00	0.00	60,000	125,663	127,425
required additions		15.00					48,263	50,475
Fishing Rods								
Sales							143,000	160,000
beginning inventory			100.00	60.00		0	239,000	256,000
required additions							160,000	166,000

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Total	February 1983	March 1983	April 1983	May 1983	June 1983	July 1983	August 1983	September 1983	October 1983	November 1983	December 1983
131,100	320,000	315,000	340,000	355,000	365,000	380,000	370,000	360,000	350,000	345,000	320,000
317,588	477,500	485,000	517,500	537,500	555,000	565,000	550,000	535,000			
651,000	327,500	347,500	360,000	372,500	375,000	365,000	355,000	170,000	170,000	165,000	160,000
	40,000	40,000	45,000	45,000	45,000	45,000					
	19,650	25,850	21,600	22,350	22,500						
	130,275	133,913	136,538	138,413	138,000	135,900					
	52,763	54,750	55,875	55,463	54,150						
	160,000	170,000	180,000	190,000	195,000	210,000	200,000				
	262,000	278,000	294,000	307,000	321,000	330,000					
	176,000	186,000	193,000	204,000	204,000						
1,099,688											

Worksheet 3

Cash Payments for Operations (cont.)

	Growth Rate(%)	Pct of Sales	Step Cost Step 1	Step 2	Step 3	Step 4	December 1982	January 1983
Sales								
Sales Steps			0	492,500	525,000	557,500		
Total Sales							428,000	460,000
Production & Warehousing Costs								
Direct Production Labor		20.00					85,600	92,000
Indirect Production Labor	0.00						4,000	4,000
Indirect Production Material		1.50					6,420	6,900
Warehousing Labor	0.00						1,500	1,500
Warehousing Supply	0.00						90	90
Total							97,610	104,490
Administrative Costs								
Administrative Salaries	0.00						13,000	13,000
Rent	0.00						1,000	1,000
Telephone			1,000	1,500	2,000	2,500	1,000	1,000
Utilities			1,800	3,200	3,700	4,500	1,800	1,800
Supplies							0	1,500
Repair & Maintenance	0.00						400	400
Insurance		0.50					2,140	2,300
Taxes other than Income		1.00					4,280	4,600
Professional Fees							0	2,000
Total							23,620	27,600
Selling Costs								
Salaries & Commissions							43,200	43,200
Travel Cost		1.50					6,420	6,900
Delivery Cost			1,000	1,500	1,800	2,000	1,000	1,000
Advertising & Promotion	0.00						3,000	3,000
Other	0.00						60	60
Total							53,680	54,160

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Worksheet 3

Cash Payments for Operations

February 1983	March 1983	April 1983	May 1983	June 1983
480,000	485,000	520,000	545,000	560,000
96,000	97,000	104,000	109,000	112,000
4,000	4,000	4,000	4,000	4,000
7,200	7,275	7,800	8,175	8,400
1,500	1,500	1,500	1,500	1,500
90	90	90	90	90
108,790	109,865	117,390	122,765	125,990
13,000	13,000	13,000	13,000	13,000
1,000	1,000	1,500	2,000	2,500
1,800	1,800	3,200	3,700	4,500
0	1,500	0	1,500	0
400	400	400	400	400
2,400	2,425	2,600	2,725	2,800
4,800	4,850	5,200	5,450	5,600
0	0	25,000	0	0
24,400	25,975	51,900	29,775	29,800
39,600	35,190	36,720	39,110	39,780
7,200	7,275	7,800	8,175	8,400
1,000	1,000	1,500	1,800	2,000
3,000	3,000	3,000	3,000	3,000
60	60	60	60	60
50,860	46,525	49,080	52,145	53,240

Worksheet 3

Cash Payments for Operations

Bay Company
Payments for Operations
1983

	Payment Lag	January 1983	February 1983	March 1983	April 1983	May 1983	June 1983	Total
Production & Warehousing Costs								
Direct Production Labor	0	92,000	96,000	97,000	104,000	109,000	112,000	610,000
Indirect Production Labor	0	4,000	4,000	4,000	4,000	4,000	4,000	24,000
Indirect Production Material	0	6,900	7,200	7,275	7,800	8,175	8,400	45,750
Warehousing Labor	0	1,500	1,500	1,500	1,500	1,500	1,500	9,000
Warehousing Supply	0	90	90	90	90	90	90	540
Total		104,490	108,790	109,865	117,390	122,765	125,990	689,290
Administrative Costs								
Administrative Salaries	0	13,000	13,000	13,000	13,000	13,000	13,000	78,000
Rent	0	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Telephone	0	1,000	1,000	1,000	1,500	2,000	2,500	9,000
Utilities	0	1,800	1,800	1,800	3,200	3,700	4,500	16,800
Supplies	0	1,500	0	1,500	0	1,500	0	4,500
Repair & Maintenance	0	400	400	400	400	400	400	2,400
Insurance	0	2,300	2,400	2,425	2,600	2,725	2,800	15,250
Taxes other than Income	0	4,600	4,800	4,850	5,200	5,450	5,600	30,500
Professional Fees	0	2,000	0	0	25,000	0	0	27,000
Total		27,600	24,400	25,975	51,900	29,775	29,800	189,450
Selling Costs								
Salaries & Commissions	0	43,200	39,600	35,190	36,720	39,110	39,780	233,600
Travel Cost	0	6,900	7,200	7,275	7,800	8,175	8,400	45,750
Delivery Cost	0	1,000	1,000	1,000	1,500	1,800	2,000	8,300
Advertising & Promotion	0	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Other	0	60	60	60	60	60	60	360
Total		54,160	50,860	46,525	49,080	52,145	53,240	306,010
Total Payments for Operations		186,250	184,050	182,365	218,370	204,685	209,030	1,184,750

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Worksheet 3

Cash Payments for Operations

Worksheet 4
Nonoperating Cash Flows

Bay Company
Nonoperating Cash Flows
1983

	Growth Rate(%)	January 1983	February 1983	March 1983	April 1983	May 1983	June 1983	Total
Cash Inflows								
Dividends		0	0	12,000	0	0	12,000	24,000
Interest	0.00	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Rent	0.00	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Royalties	0.00	2,500	2,500	2,500	2,500	2,500	2,500	15,000
Property & Equipment		0	0	0	0	70,000	0	70,000
Current Borrowing		0	0	0	0	0	0	0
Total Cash Inflows		6,500	6,500	18,500	6,500	76,500	18,500	133,000
Cash Outflows								
Principal		0	0	0	0	0	300,000	300,000
Interest		0	0	0	0	0	15,000	15,000
Mortgages & Notes	0.00	30,100	30,100	30,100	30,100	30,100	30,100	180,600
Dividends		0	0	150,000	0	0	150,000	300,000
Total Cash Outflows		30,100	30,100	180,100	30,100	30,100	495,100	795,600
Net Nonoperating Cash Flows		−23,600	−23,600	−161,600	−23,600	46,400	−476,600	−662,600

Microsoft Cash Plan

Document Number: 8956E-100-00
Part Number: 044-000-010

Worksheet 5

Cash Budget

Bay Company
Cash Budget
1983

	Growth Rate(%)	January 1983	February 1983	March 1983	Total Qtr 1	April 1983
Beginning Cash Balance		0	384,384	666,264	0	880,627
Cash collections from sales		510,289	532,542	556,863	1,599,694	564,455
Cash payments for materials		193,275	200,213	154,050	547,538	183,938
Cash payments for operations		209,030	26,850	26,850	262,730	26,850
Net nonoperating cash flows		276,400	−23,600	−161,600	91,200	−23,600
Income tax payments		0	0	0	0	100,000
Ending Cash Balance		384,384	666,264	880,627	880,627	1,110,694
Desired ending cash balance		0	200,000	200,000	200,000	200,000
Accumulated Cash Surplus		384,384	466,264	680,627	680,627	910,694
Change in Accum. Cash Surplus		384,384	81,880	214,363	680,627	230,067

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Part Number: 044-000-011

Worksheet 5
Cash Budget

May 1983	June 1983	Total Qtr 2	Total
1,110,694	1,512,623	880,627	0
556,791	542,926	1,664,172	3,263,866
174,413	158,213	516,563	1,064,100
26,850	26,850	80,550	343,280
46,400	−476,600	−453,800	−362,600
0	100,000	200,000	200,000
1,512,623	1,293,886	1,293,886	1,293,886
225,000	225,000	225,000	225,000
1,287,623	1,068,886	1,068,886	1,068,886
376,929	−218,736	388,260	1,068,886